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APR 2005
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December 12, 2005

Via U.S. First Class Mail

Mail Stop AF
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Re: AMENDMENT IN RESPONSE TO OFFICE ACTION DATED 09/16/2005

Title:	<i>Riding Mower</i>		
Inventors:	Goto et al.		
Applicant:	ISEKI & CO., LTD.		
Application No.:	10/789,259		
Filing Date:	Feb. 26, 2004	Art Unit:	3671
Examiner:	Torres, Alicia M.	Confirmation No.:	9460
Customer No.:	24943		
Atty. Docket No.:	SOHMEI.PT1010		

Dear Sir:

Please find enclosed the following items:

- 1) an amendment in response to the Office Action dated 09/16/2005 (for a total of 3 sheets); and
- 2) a return receipt postcard.

The commissioner is hereby authorized to charge any additional fees which may be required or credit any overpayment to Deposit Account Number 501037.

Sincerely,
INTELLECTUAL PROPERTY LAW GROUP LLP

Juneko Jackson (Reg. No. 48,870)
Enclosure

Certificate Of Mailing

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Name of Person Signing this Certificate

Signature

Application No.: 10/789,259
Final Action dated 09/16/2005
Reply dated 12/12/2005

Atty Docket No.: SOHMEI.PT1010
Customer No.: 24943



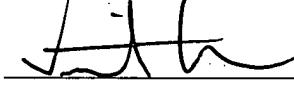
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VINCENT CHEN

Name of Person Signing this Certificate



Signature

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:)	
)	Renshi Goto et al.) Examiner: Torres, Alicia M.
)	
Application No:)	10/789,259) Art Unit: 3671
)	
Filing Date:)	02/26/2004) RESPONSE TO FINAL OFFICE
)	
)	ACTION DATED: 09/16/2005
)	
Title:)	<u>"Riding Mower"</u>) Customer No.: 24943

AMENDMENT

Mail Stop AF
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

This is in response to the Final Office Action dated September 16, 2005, hereinafter, "the Office Action." The Office Action set a shortened period for reply of three months from the mailing date of the Office Action, which makes this response due on or before December 16, 2005.

The Application is believed by Applicant to be in proper condition for allowance. Accordingly, reconsideration and allowance of all claims are respectfully requested.